

EXHIBIT "S"

BEFORE THE STATE BOARD OF EQUALIZATION

OF THE STATE OF CALIFORNIA

In the Matter of the Appeal

of

AARON R. FROSCH, ANCILLARY EXECUTOR
OF THE CALIFORNIA ANCILLARY ESTATE
OF MARILYN MONROE, DECEASED.

Assessment Nos.
03109116, 03109117,
03109118, 03109119,
03109120, 03109121,
03109122, 03109123

MEMORANDUM IN SUPPORT OF APPEAL
BY AARON R. FROSCH, ANCILLARY
EXECUTOR OF THE ANCILLARY ESTATE
OF MARILYN MONROE, DECEASED

GANG, TYRE & BROWN
6400 Sunset Building
Hollywood, California 90028

INTRODUCTORY STATEMENT

This is an appeal from a denial by the California Franchise Tax Board of Appellant's tax assessment protest.

The Estate. Marilyn Monroe died in 1962, a resident of the State of New York. Her will was admitted to probate in the Surrogate Court, County of New York, on January 14, 1963, and Aaron R. Frosch, a New York resident, was named as Executor.

A Petition For Probate of Foreign Will and For Ancillary Executor was filed in California on January 17, 1963, alleging the existence in California of certain real property and incidental personal property. An Order Admitting Foreign Will to Probate and For Ancillary Executor was entered in the above proceeding on January 21, 1963, naming Aaron R. Frosch as ancillary executor. Ancillary Letters Testamentary were issued to Mr. Frosch on February 26, 1963. The total appraised value of decedent's estate in California was \$92,781 in 1963, but the clear market value thereof (after allowable deductions, the largest of which was a first trust deed encumbrance on the California real property) was \$36,144.22.

All beneficiaries under decedent's will are non-residents. Until her death in 1970, one beneficiary (entitled to a lifetime annuity of \$2500 per year) was a resident of California, and, until moving from this State in 1966, another beneficiary (entitled to a lifetime annuity of \$5000 per year) resided in California. All other beneficiaries have at all times been nonresidents.

The Income. During the course of her life, Marilyn Monroe performed in the theatrical motion pictures "Some Like It Hot" and "The Misfits" (the "Films"). "Some Like It Hot"

1 was filmed entirely in California, while only 10% of "The 1
2 Misfits" was filmed in this State. Pursuant to agreements 2
3 between Miss Monroe and United Artists Corporation ("UA"), a 3
4 Delaware corporation, whose principal place of business is 4
5 New York City, New York, UA agreed to pay directly to Miss 5
6 Monroe all compensation for her services in the Films. Apart 6
7 from fixed compensation paid contemporaneously with the 7
8 principal photography, UA agreed to pay contingent consider- 8
9 ation based upon a percentage of the Films' earnings, as and 9
10 when accruing (the "Percentage Payments"). 10

11 Ever since Miss Monroe's death, all Percentage Pay- 11
12 ments have been paid to Aaron R. Frosch as executor of Miss 12
13 Monroe's estate under the New York probate. All these Pay- 13
14 ments were made wholly within New York, by means of checks 14
15 drawn by UA's New York offices on New York banks, and at no 15
16 time was any portion of said moneys paid to or received by 16
17 any person or entity in California or included in the 17
18 California ancillary probate estate. 18

19 Because Miss Monroe died a resident of New York, the 19
20 value at the date of death of her contractual rights to Per- 20
21 centage Payments under the UA agreements was included in the 21
22 New York estate for purposes of New York estate taxes, and 22
23 estate taxes were paid to New York based upon this valuation. 23
24 Similarly, each post-death Percentage Payment, when received, 24
25 was included in the New York estate's current income for 25
26 purposes of New York income tax, and income taxes based upon 26
27 these amounts were timely paid to the State of New York. 27

28 Even though no portion of the post-death Percentage 28
29 Payments was ever paid to the California ancillary estate, the 29
30 Franchise Tax Board ("FTB") seeks to tax these sums in pro- 30
31 portion to the amount of filming conducted in this State. 31
32 The FTB's assertions are as follows: 32

1				1
2				2
3	<u>Year</u>	<u>Purported Taxable Income *</u>	<u>Tax Assessed</u>	<u>Penalty</u>
4	1963	\$ 34,569.42	\$ 1,894.86	\$ 473.72
5	1964	151,893.97	10,107.58	2,526.89
6	1965	150,651.62	10,020.61	2,505.15
7	1966	152,013.12	10,115.92	2,528.98
8	1967	145,600.53	13,830.05	3,457.51
9	1968	39,709.09	3,240.91	810.23
10	1969	6,386.94	140.48	35.12
11	1970	26,227.09	1,892.71	473.18
12				12
13	TOTAL		<u>\$51,243.12</u>	<u>\$ 9,710.78</u>

ARGUMENT

1. California Is Not Entitled To Tax The Percentage Payments
Because There Is No Statutory Or Regulatory Authority
Permitting Such Taxation.

Because the FTB has conceded the estate is a non-resident of California, it is only entitled to tax specific types of income from sources within this State. According to California Revenue and Taxation Code ("R&T") Regs. § 17742-17745(a)(2),

* The FTB has based its assessments upon gross income figures. If a California tax is determined to be due, Appellant will supply appropriate deductions at such time.

"If the settlor, the fiduciary and the beneficiaries are all nonresidents of this State, only income from real or personal property located in this State (see Reg. 17951-54(c)), business carried on within this State (see Reg. 17951-54(d)), and intangible personal property having a business or taxable situs in this State* (see Reg. 17951-54(f)) is taxable."

This Regulation governing nonresident estates is more narrowly restrictive than are the provisions dealing with taxation of living nonresidents. Living nonresidents are taxed upon all income from sources within this State--not merely those specific income items set forth above for estates.** A very significant difference between the taxation of nonresident estates and individuals is the deletion in the estate provisions of any reference to personal service income. This omission is clearly deliberate because personal service income of living nonresidents is dealt with in Reg. § 17751-54(e), and the above Regulation carefully limits itself to Reg. §§ 17751-54(c), 17751-54(d) and 17751-54(f)--a conscious passing over of subsection (e). The reason for this deletion was to implement a policy excluding taxation of this type of income to nonresident estates. The draftsmen intended that estates of nonresident decedents be taxed only on income generated by the estate itself--i.e., that such

* R&T § 17744 provides for an apportionment of income based upon the residence of beneficiaries, and Appellant concedes that if the FTB prevails upon this Section 1, this State may implement such formula for the years (if any) in which income was distributable to California resident beneficiaries. For simplicity, and because it is Appellaant's contention under Section 2 below that all claimed taxes in respect of the Percentage Payments are offset by a tax credit, the text deals with the estate's entire income as if there were no California resident beneficiaries.

** R&T § 17951; Reg. § 17951-54(a)(1)'.

estates be taxed only on the California-source income
generated by the estate's assets or activities; not on income
 created prior to the time the estate was in existence (such
 as personal service income of the decedent) which is
passively received by the estate outside of California.
 Thus the Percentage Payments, concededly personal service in-
 come of Miss Monroe, are not intended by the governing
 Regulations to be taxable under California law.

The FTB has argued that the Percentage Payments are
 "income in respect of a decedent" under R&T § 17833 and there-
 fore are taxable notwithstanding the limited authority of
 Reg. § 17742-45(a)(2). This assertion is based upon the
 language of R&T § 17833 which provides that income received
 by an estate has the same "character" in the hands of the
 estate as it did in the hands of the decedent.* According
 to the FTB, this "character" rule enlarges California's
 jurisdiction to tax this particular type of income because,
 if Miss Monroe were a living nonresident, the Percentage
 Payments would be taxable in this State under Reg. § 17951-
 54(e).

The FTB's attempt to thus add Reg. § 17951-54(e)
 to Reg. § 17742-45(a)(2) through the term "character" not
 only runs contrary to the deliberate omission of personal

* Sec. 17833. [CHARACTER OF INCOME DETERMINED BY REFERENCE
 TO DECEDENT.] The right, described in Section 17831 [income
 in respect of a decedent], to receive an amount shall be
 treated, in the hands of the estate of the decedent, . . . as
 if it had been acquired by the estate . . . in the transaction
 in which the right to receive the income was originally de-
 rived and the amount includible in gross income under Section
 17831 or 17832 [sale of right to income in respect of a de-
 cedent] shall be considered in the hands of the estate . . .
 to have the character which it would have had in the hands of
 the decedent if the decedent had lived and received such
 amount.

1 service income from the Regulations dealing with nonresident 1
 2 estates, but it also fails to recognize the distinction be- 2
 3 tween two very different issues: (1) Whether the Percentage 3
 4 Payments are taxable under California law; and, if so, (2) 4
 5 whether their taxable nature is ordinary income, capital gain, 5
 6 etc. R&T § 17833 is only designed to deal with the latter of 6
 7 these issues, and it would require an expansion beyond all 7
 8 legislative intent and decided authority to interpret the 8
 9 term "character" as including the former. 9

10 Section 17833 is identical to Internal Revenue Code 10
 11 ("IRC") § 691(a)(3), while R&T Reg. § 17831-17834(c) 11
 12 [character of gross income in respect of a decedent] is 12
 13 identical to IRC Reg. § 1.691(a)-3. Appellant has conducted 13
 14 an extensive search of the Regulations and legislative 14
 15 history of R&T § 17833 as well as IRC § 691, and nowhere in 15
 16 any of these materials is there mention, or indeed even 16
 17 indication, that the word "character" was ever intended to 17
 18 encompass "taxability."^{*} Quite the contrary, the legislative 18
 19 history of § 691 makes it very clear that the purpose of this 19
 20 section was entirely different. Under case law before enact- 20
 21 ment of § 691, income which had accrued prior to the death of 21
 22 the decedent was valued for estate tax purposes, given a 22
 23 basis at that value, and then never taken into income when 23
 24 collected (the collections represented merely a recovery of 24
 25 basis). Solely to overcome this result, § 691 (formerly 25
 26 § 42 of the 1934 and 1938 Revenue Acts; § 126 of the 1942 26
 27 27

28
 29 *
 30 The examples under R&T Reg. § 17831-17834(c), e.g., deal 29
 31 with capital gains, tax-free governmental interest, and 30
 32 income averaging. Certainly none of these factors are 31
 33 relevant to determining the "taxability" of particular amounts; 32
 34 they are only concerned with the rate of tax based upon the 32
 35 type or "character" of the income involved. 32

1 Revenue Act) was enacted. 1

2 The distinction between "character" and "taxability" 2
3 has been recognized by the Franchise Tax Board in its own 3
4 Legal Ruling No. 291, dated April 23, 1965. Although the 4
5 problem in this Ruling was somewhat different from the instant 5
6 case, it was nonetheless quite analogous and the reasoning and 6
7 policy are the same. 7

8 In L.R. No. 291, the FTB was faced with the question 8
9 of whether income received by a California resident from 9
10 intangibles held by a nonresident trust was entitled to a tax 10
11 credit in this State--if the amounts were from sources within 11
12 California, no credit was available. In determining that the 12
13 taxpayer could not claim a credit, the Ruling was careful to 13
14 delineate the two issues set forth above (source vs. 14
15 character). The first step in the analysis was to determine 15
16 whether the income was from sources within California. In 16
17 holding that it was instate income, the decision noted that 17
18 a trust beneficiary is the "owner" of intangibles in the 18
19 trust, and, accordingly, such intangibles have a situs (and 19
20 therefore a source) at his residence. Only at that point, 20
21 i.e., only after deciding that these amounts were indeed from 21
22 sources within California, did the Ruling take the second 22
23 step to consider the "character" of the income. Even though 23
24 R&T § 17752(b) provided that amounts distributed to bene- 24
25 ficiaries of a trust have the "same character in the hands 25
26 /// 26
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29 /// 29
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31 /// 31
32 /// 32

1 of the beneficiary as in the hands of the trust,"* the 1
 2 decision explicitly did not base its "taxability" determina- 2
 3 tion on this "character" language: 3

4 " . . . The rules governing jurisdiction 4
 5 to tax and the character (conduit)** rule 5
 6 are entirely separate and distinct and 6
 7 have no relation to each other. As 7
 8 stated in Bank of America v. U. S., 23 8
 9 Fed.Supp. 152 (1962), the conduit theory 9
 10 should be applied not to find tax 10
 11 liability, but to determine only the 11
 12 character of the amounts distributed for 12
 13 the purposes of assessing taxes after 13
 14 tax liability has been established." 14
 15 (emphasis added). 15

16 For the FTB to expand the "character" definition 16
 17 contained in R&T § 17833 to include "jurisdiction to tax" 17
 18 would thus contradict its own Ruling and be without authority 18
 19 in either the law, regulations or legislative history. 19
 20 Accordingly, the FTB has approached this issue in a manner 20
 21 directly contrary to the existing precedents, and its analysis 21
 22 under § 17833 must be reversed: The question of whether the 22
 23 Percentage Payments are taxable under California law must be 23
 24 determined before the character rule (ordinary income, 24
 25 capital gain, etc.) can be considered. 25
 26 26
 27 27

28 * The "character" aspects of § 17752 are virtually identical 28
 29 to the "character" language of § 17833: 29

30 "Section 17752. (a) Subject to subsection (b), 30
 31 the amount of income for the taxable year re- 31
 32 quired to be distributed currently by a trust 32
 33 described in Section 17751 shall be included 33
 34 in the gross income of the beneficiaries to 34
 35 whom the income is required to be distributed, 35
 36 whether distributed or not. . . . 36

37 "(b) The amounts specified in subsection 37
 38 (a) shall have the same character in the hands 38
 39 of the beneficiary as in the hands of the 39
 40 trust. . . ." 40

41 § 17833 is set forth in the footnote on page 6, supra. 41

42 ** 42

43 The phrase "conduit rule" refers to the fact that § 17752 43
 44 causes the character of income to flow through the trust to 44
 45 the beneficiary. Section 17833 causes the character of in- 45
 46 come to flow through the decedent to the estate. 46

As discussed above, the Percentage Payments are not taxable in California under existing law because they do not fall within any of the categories prescribed by R&T Reg. § 17742-17745(a)(2). This being so, there is no reason to determine whether the "character" of these amounts is ordinary income, capital gain, etc., and R&T § 17833 never comes into play. To hold otherwise would be to stretch the meaning of a section designed for an entirely different purpose in order to circumvent the clear language of a carefully drawn Regulation that deals with the precise question in point.*

By reason of the foregoing, no part of the Percentage Payments is taxable in California.

* The unfairness of taxing personal service income paid to the estate of a nonresident--as well as further evidence that such income was not intended by the legislature to be taxed--can be seen in R&T § 17836. According to this section, the estate is allowed a deduction from income in respect of a decedent only for California inheritance taxes paid on such income. [R&T § 17837 defines "inheritance tax" so as to exclude inheritance taxes paid to foreign states.] But where the decedent is a nonresident, no inheritance tax is paid in California on such asset because the estate of a nonresident is subject to California inheritance tax only on real property and tangible personal property located in California. Thus, under the FTB's analysis, the estates of nonresident decedents would be subjected to the burden of California income tax without the possibility of deduction for estate taxes paid with respect to such income. This would not be the case if the decedent were a resident, and there is no reason to assume this unfairness was intended by the legislature--particularly in the absence of clear authority to tax these amounts. Quite the contrary, § 17836 is identical to IRC § 691(c)(1) where, of course, there are no such peculiar residency problems and the estate is always entitled to an income tax deduction for estate taxes paid on § 691 income.

2. Even If California Is Entitled To Tax The Percentage
Payments, It Must Allow A Credit For Taxes Paid To The
State Of New York.

To avoid the burden of double taxation, R&T § 18004(a) allows a California tax credit to estates whose income is taxed by two jurisdictions:

"If an estate or trust is a resident of this State and also a resident of another state, it shall, notwithstanding the limitations contained in Sections 18001 and 18002[*], be allowed a credit against taxes imposed by this part for net income taxes imposed by and paid to the other state, subject to the following conditions:

"(a) Credit shall be allowed only for such proportion of the taxes paid to the other state as the income taxable under this part and also subject to tax in the other state bears to the entire income upon which the taxes paid to the other state are imposed"

Pursuant to this formula, taxes paid to another state will be allowed as a credit against taxes levied in California with respect to the same income, and the California tax would be proportionately reduced. Indeed, in a case such as the instant one (where the foreign state's tax rate exceeds the California rate), the tax credit under R&T § 18004(a) will totally offset the California assessment.**

* § 18001 and § 18002 deal with restrictions on tax credits allowable to residents and nonresidents which are not estates or trusts.

** The fact that the New York rates exceeded the California rates for all years relevant hereto is established by the Affidavit of Aaron Frosch, Executor, a copy of which is attached hereto as Exhibit "A".

Specific illustrations of the applicability of § 18004(a) to the instant case are set forth in Exhibit "B" hereto.

1 R&T § 18004(a) is operative when an estate is a 1
 2 "resident" of both this State and another. The determina- 2
 3 tion of residency for estates is not based upon the "minimum 3
 4 contacts" criteria employed for living individuals, but 4
 5 rather is governed by R&T § 18003 which provides that 5
 6 ". . . an estate or trust is a 'resident' of the state which 6
 7 taxes the income of the estate or trust irrespective of 7
 8 whether the income is derived from sources within that state." 8

9 It has been suggested by the FTB that the California 9
 10 ancillary estate is not a "resident" within the meaning of 10
 11 R&T § 18003 (and hence is not entitled to the tax credit under 11
 12 R&T § 18004) but this position is based upon interpreting 12
 13 R&T § 18003 in the narrowest possible manner: 13

14 1. As noted above, R&T § 18003 provides 14
 15 that an estate is a resident of the state which 15
 16 taxes its income ". . . irrespective of whether 16
 17 the income is derived from sources within that 17
 18 State." 18

19 2. According to the FTB, this phrase 19
 20 means that an estate is only a resident of a 20
 21 state which taxes income both from sources 21
 22 within and without the state. 22

23 3. By virtue of 1 and 2, the FTB asserts 23
 24 that, because California only taxes income from 24
 25 sources within this state, the domiciliary estate 25
 26 is not a California "resident" within the mean- 26
 27 ing of § 18003.* 27

28
 29 * 29
 30 This position is presumably founded on R&T Reg. § 18003- 30
 31 18004 which provides that: ". . . If an estate or trust is 31
 32 taxable under the law on income from sources both within and 32
 without the State, it is a resident of California. If, how-
 ever, it is taxable only on income from sources within this
 State, it is a non-resident."

1 To sustain the FTB's interpretation of § 18003,
2 one must construe "irrespective of whether such income is
3 derived from sources within that State" to mean "only if
4 some part of such income is derived from sources without
5 that State." Such an interpretation is contrary to the plain
6 meaning of the word "irrespective." Webster's Seventh New
7 Collegiate Dictionary defines "irrespective of" as "without
8 regard to; regardless of." The clear import of "irrespective"
9 in R&T § 18003 is that, in determining the "residence" of an
10 estate or trust, it is unimportant whether the income taxed
11 is from sources within or without the State. If any portion
12 of an estate's income, regardless of its source, is taxed by
13 a jurisdiction, the estate will be a "resident" of that
14 State under R&T § 18003 and entitled to a credit under R&T
15 § 18004(a).

16 Strong evidence sustaining the correctness of this
17 interpretation of R&T § 18003 is found in R&T § 18004. That
18 section provides "If an estate or trust is a resident of
19 this State and also a resident of another state, it shall,
20 notwithstanding the limitations contained in R&T §§ 18001
21 and 18002 be allowed a credit . . ." (emphasis added). Yet
22 R&T § 18002 deals only with limitations on the availability
23 of a tax credit to nonresidents. Thus, there would seem to
24 be only one reason for the legislature to have referred to
25 this section: While an estate may be considered a
26 "nonresident" for purposes of determining what portion, if
27 any, of its income is to be taxed in California, once any
28 part of its income is taxed by this State and another State
29 it is entitled to a tax credit in California. This would
30 not only seem an equitable rule for the avoidance of double
31 taxation, but, unless the legislature's reference to R&T §
32 18002 is merely surplusage, it is compelled by the statute.

1 Although R&T § 17032 states that headings should 1
2 not be used in interpreting the law, it is nonetheless 2
3 indicative of the authorities' interpretation that the head- 3
4 ing of R&T § 18004 both in West's Annotated Code and the 4
5 Prentice-Hall Tax Reporter states that this section deals 5
6 with tax credits for an "Estate or Trust Having Both Resident 6
7 and Non-resident Status" (emphasis added). Again, unless this 7
8 was an idle act by the legislature, it would seem that the 8
9 scheme of tax credit under § 18004 envisions precisely the 9
10 instant situation--an estate which was a "resident" of a 10
11 foreign state and also taxed upon certain types of instate 11
12 income (i.e., as a "nonresident") by California. Moreover, 12
13 any other interpretation of this heading would be inconsistent 13
14 with the legislature's reference to § 18002 in the body of 14
15 § 18004. 15

16 The unfair burden of the FTB's position is readily 16
17 apparent in the instant case. California did not assert its 17
18 tax on the Percentage Payments until December of 1971, almost 18
19 eight years after the first New York taxes were due on this 19
20 income. The estate would presumably have been entitled to a 20
21 New York credit for California income taxes if it had paid 21
22 the California taxes when the New York returns were filed, 22
23 but by the time of California's assertion the New York returns 23
24 had long since been filed and the period within which to apply 24
25 for a New York refund had expired. Accordingly, if the FTB's 25
26 position is sustained, the estate will have paid taxes to 26
27 two states on the same income with no possibility of a tax 27
28 credit. 28

29 By reason of the foregoing, if, contrary to 29
30 Appellant's assertion, the Percentage Payments are held to 30
31 constitute taxable income, California must nonetheless allow 31
32 a credit for taxes paid to the State of New York. 32

1 3. Even If No Credit Is Allowable, The Penalty Should Be
 2 Waived.

3 R&T § 25931 allows relief from the California
 4 penalty in the event "the failure is due to reasonable cause
 5 and not due to wilful neglect. . . ." Appellant's basic
 6 position is that no income tax is due as claimed by the FTB;
 7 and if Appellant is successful, the penalty and interest will
 8 abate automatically. Yet, even if Appellant should fail in
 9 its position of "no tax due," relief from the penalty should
 10 nevertheless be allowed.

11 The instant case is one of first impression on both
 12 the question of taxability and credit, and Appellant is aware
 13 of no authority other than as set forth herein which would
 14 guide a determination of these issues. The Executor, an
 15 attorney in the State of New York, has at all times believed
 16 in good faith that no tax was due the State of California by
 17 reason of the Percentage Payments, and Appellant's failure to
 18 pay California taxes was based upon this understanding.
 19 Because of the difficulty in resolving these problems, and
 20 indeed the impossibility for either Appellant or the FTB to
 21 have come to conclusions with certainty, Appellant respectfully
 22 asks that, if it is finally determined a tax is due, the
 23 non-payment penalty be waived.

24 Authority that uncertainty in the law excuses the
 25 non-payment payment penalty may be found in FTB Legal Ruling
 26 No. 105, December 5, 1958. In that instance, the FTB ruled

27 "The law affixes no standard as to what
 28 will constitute 'reasonable cause' for
 29 this purpose [waiver of penalty]. . .
 30 The Courts have ruled that reasonable
 31 cause means nothing more than the exer-
 32 cise of ordinary business care and
 prudence; that the mere failure to comply
 with provisions of revenue laws is not
 a per se 'without reasonable cause'

violation; that it is well settled that in the application of penalties, all questions of doubt must be resolved in favor of those from whom the penalty is sought; that it is not the purpose of the law to penalize frank differences of opinion. . . . [A] reasonable cause excusing the failure to file a return may exist where the belief that no return was required is based on adequate grounds. Misunderstanding due to reasonable doubt as to whether a return is required in view of conflicting rulings or decisions, or ambiguities in the law may be an acceptable excuse." (Emphasis added.)

See also Palm Beach Trust Co. v. Com'r, 174 F.2d 527 (D.C. Cir. 1949), rev'g 9 TC 1060, cert. den. 338 U.S. 825.

CONCLUSION

As set forth more fully above, Appellant respectfully asserts that the Percentage Payments are not taxable by the State of California. Moreover, even if these amounts are held to be so taxable, California must allow a tax credit under R&T § 18004 which would totally offset the taxes for each of the years in question. If a tax is found to be due, in light of the fact that Appellant has acted upon a good faith interpretation of the law, Appellant requests that the penalty for failure to file returns be waived.

Dated: December 7, 1972.

Respectfully submitted,

GANG, TYRE & BROWN

By 

Donald S. Passman
Attorneys for Appellant

FRANCHISE TAX BOARD
STATE OF CALIFORNIA

ESTATE OF MARILYN MONROE,)
DECEASED,)
AFFIDAVIT OF
AARON R. FROSCH
Federal Employer I.D. No. 136129486)

STATE OF NEW YORK)
COUNTY OF NEW YORK) SS.

I, AARON R. FROSCH, being duly sworn, depose and say:

1. I am an attorney at law duly licensed to practice in the State of New York, and I am now, and at all times have been, the sole executor of the domiciliary Estate of Marilyn Monroe, Deceased, in New York ("the Estate").

2. I am familiar with the Estate's New York State Fiduciary Income Tax Returns for the years 1963 to the present, inclusive, and all such returns were filed over my signature. True and accurate copies of the returns for 1963 through 1970, inclusive, are attached hereto marked Exhibit A, Items 1 through 8.

3. In each of the years 1963 through 1970, inclusive, the gross income figure on the Estate's New York Fiduciary Income Tax Returns (and, more specifically, the item entitled "other income" in Schedule 5, line 9 of the 1963 through 1966 returns, and in Schedule 5, line 8 of the 1967 through 1970 returns) included all sums derived from the motion pictures entitled "The Misfits" and "Some Like It Hot" which were paid to the Estate. Accordingly, the income taxes based upon such amounts were paid to the State of New York, as set forth in these returns.

4. Exhibit B attached to this Affidavit is a true and accurate statement of the New York State Income Tax rates applicable to the Estate for the years in question.

Dated January 7, 1972, 1972, New York, New York.

Notarization:



Aaron R. Frosch

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EXHIBIT A

MM-0009228

FIDUCIARY RETURN - 1963

or other Taxable Year Beginning 19 Ending 19

Name of estate or trust: Check whether Estate ☒ Simple trust ☐ Complex trust ☐
ESTATE OF MARILYN MONROE

Name, address and title of fiduciary
AARON R. PROSCH, Executor

120 East 55th St., New York, N.Y. 10022
 Postal ZIP code

Employer identification number of estate or trust
13-6129486

- A. Check box if resident estate or trust ☒ and complete this form only; however, if there are nonresident beneficiaries, see instructions.
 Check box if nonresident estate or trust ☐ and complete required schedules on this form and Form IT-205-A. (See instructions)
- B. Date trust was created or, if an estate, date of decedent's death August 5, 1962
- C. If estate was closed, or trust terminated, state the date _____
- D. Was a New York State fiduciary return filed for 1961? Y/A 1962? No If "Yes," give complete title under which it was filed _____
- If "No," state reasons No income
- E. If return is for a trust, check whether Testamentary ☐ or Inter Vivos ☐ and, if Inter Vivos, enter name and address of grantor _____

SCHEDULE 1 - Names and addresses of beneficiaries (List all beneficiaries, whether resident or nonresident)

1. Name of each beneficiary (check box if beneficiary is a nonresident)	2. Address of each beneficiary (if mailing address differs from home address, give both)	3. Social security number of each beneficiary
(a) <input type="checkbox"/>		
(b) <input type="checkbox"/>		
(c) <input type="checkbox"/>		
(d) <input type="checkbox"/>		

SCHEDULE 2 - Computation of New York taxable income of resident estate or trust (Use Sch. 8 of Form IT-205-A to compute New York taxable income of a nonresident estate or trust)

1. Federal taxable income of fiduciary (Sch. 5, line 24, page 2, this form)	179,824.42
2. Exemption claimed on Federal return (Sch. 5, line 22, page 2, this form)	600.00
3. Line 1 plus line 2	180,424.42
4. New York exemption	600.00
5. Line 3 less line 4	179,824.42
6. New York modifications relating to gains allocated to principal (see instructions)	0
7. Line 5 less line 6	179,824.42
8. Fiduciary's share of New York Fiduciary Adjustment (from Sch. 4, Col. 3 below)	0
9. New York taxable income of fiduciary (line 7 plus or minus line 8) Enter on line 1, Sch. 3 below	179,824.42

SCHEDULE 3 - Computation of tax (To be completed for resident and nonresident estates and trusts)

1. New York taxable income of fiduciary (from line 9, Sch. 2 above or line 12, Sch. 8 of Form IT-205-A)	179,824.42
2. TAX on amount on line 1 (from New York tax rate schedule - see instructions)	17,348.64

Attach remittance for full amount of Tax Due (line 2 above) payable to New York State Income Tax Bureau

SCHEDULE 4 - Shares of New York Fiduciary Adjustment (To be completed by (1) resident estate or trust or (2) nonresident estate or trust having any resident beneficiaries)

Beneficiary - same as in Sch. 1 above	Shares of Federal distributable net income (see instructions)		3. Shares of New York Fiduciary Adjustment	The Total of Col. 3, this schedule, should be the same as line 8, Sch. 7 page 2. If the New York Fiduciary Adjustment is a plus amount, ADD the Fiduciary's share at line 8, Sch. 2 above and ADD a resident beneficiary's share to the total Federal income on his New York return. If the Fiduciary Adjustment is a minus amount, SUBTRACT their respective shares.
	1. Amount	2. Percentage		
(a)				Do not write in space below
(b)				
(c)				
(d)				
Fiduciary				
Totals		100 %		

Signature of fiduciary or officer representing fiduciary

EXHIBIT A - Item 1

date

Signature of preparer other than fiduciary

11-205
 In lieu of completing Schedules 5 and 6 below, attach a copy of the Federal Fiduciary Income Tax Return (Form 1041) marked "N. Y. Copy."
 Schedule 7 must be completed even though a copy of Form 1041 is submitted.
SCHEDULE 5 — Details of Federal taxable income of fiduciary (Enter items of income and deductions as reported for Federal tax purposes) (To be completed by resident estate or trust only)

INCOME			
1. Dividends (Enter full amount before exclusion)		1,037	50
2. Interest on bank deposits, notes, corporation bonds, etc.			
3. Interest on tax-free covenant bonds upon which a Federal income tax was paid at source			
4. Interest on Government obligations, etc.			
5. Income from partnerships and other fiduciaries			
6. Gross rents and royalties			
7. Gross profit (or loss) from trade or business			
8. (a) Net gain (or loss) from sale or exchange of capital assets			
(b) Net gain (or loss) from sale or exchange of property other than capital assets		200,629	57
9. Other income			
10. Total income (lines 1 to 9, inclusive)			201,667.07
DEDUCTIONS			
11. Interest		686	47
12. Taxes		104	83
13. Fiduciary's portion of depreciation and depletion			
14. Charitable deduction		20,391	35
15. Other deductions authorized by law			
16. Total (lines 11 to 15, inclusive)			21,182.65
17. Line 10 minus line 16			180,484.42
18. Deduction for distributions to beneficiaries			
19. Adjustment of dividend exclusion (not to exceed \$50)			
20. Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)			
21. Long-term capital gain deduction		600	00
22. Exemption (Federal)			600.00
23. Total (lines 18 to 22, inclusive)			179,934.42
24. Taxable income of fiduciary (line 17 minus line 23) (Enter on line 1, Sch. 2, page 1)			

SCHEDULE 6 — Resident beneficiaries' shares of income and deduction items from federal return (Form 1041, Schedule C)
 (Enter shares of resident beneficiaries as reportable for Federal tax purposes)

Beneficiary— same as listed in Sch. 1, page 1 of this form	4. Amount of income required to be distributed currently	5. Other amounts paid, credited, or otherwise required to be distributed	6. Domestic dividends qualifying for Federal credit	7. Income taxable to beneficiaries less portion reportable in cols. 4, 5, 6 and 10
a)				
b)				
c)				
d)				

NOTE—Use Schedule 10 on page 1 of Form IT-205-A to report shares of nonresident beneficiaries.

	8. Net short-term capital gain	9. Net long-term capital gain (100%)	10. Tax-exempt income, and foreign income of a foreign trust	11. Depreciation and depletion
a)			Enter total for all beneficiaries as reported on Federal Form 1041	
b)				
c)				
d)				

SCHEDULE 7 — New York Fiduciary Adjustment (see instructions) (To be completed by (1) resident estate or trust or (2) non-resident estate or trust with a resident beneficiary)

ADDITIONS:			
1. Interest income on state and local bonds, other than New York (gross amount)			
2. Income taxes deducted on Federal Fiduciary return			
3. Other additions			
4. Total additions			
SUBTRACTIONS:			
5. Interest income on United States obligations included in Federal income			
6. Other subtractions			
7. Total subtractions			
8. New York Fiduciary Adjustment—Difference between lines 4 and 7 to be entered as total of Col. 3, Sch. 4, page 1			

NY-205
N.Y. State Department of Taxation and Finance

NEW YORK STATE INCOME TAX
FIDUCIARY RETURN — 1964

or taxable year beginning 19..... ending 19.....
 Name of estate or trust: Check whether Estate ☒ Simple trust ☐ Complex trust ☐
ESTATE OF MARILYN MONROE
 Name, address and title of fiduciary
ARON R. FROSEN, Executor
120 E 56 ST
NY NY 10002 Postal ZIP code

Employer identification number of estate or trust

Check box if resident estate or trust ☒ and complete this form only; however, if there are nonresident beneficiaries, see instructions.
 Check box if nonresident estate or trust ☐ and complete required schedules on this form and Form IT-205-A (see instructions)
 Date trust was created or, if an estate, date of decedent's death August 5, 1962
 If estate was closed, or trust terminated, state the date same
 Was a New York State fiduciary return filed for 1962? No 1963? Yes If "Yes", give complete title under which it was filed.

If "No", state reasons no income
 If return is for a trust, check whether Testamentary ☐ or Inter Vivos ☐ and, if Inter Vivos, enter name and address of grantor.

SCHEDULE 1—Names and addresses of beneficiaries (List all beneficiaries, whether resident or nonresident)

Name of each beneficiary (check box if beneficiary is a nonresident)	2. Address of each beneficiary (if mailing address differs from home address, give both)	3. Social Security number of each beneficiary
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		

SCHEDULE 2—Computation of New York taxable income of resident estate or trust (Use Sch. B of Form IT-205-A to compute New York taxable income of a nonresident estate or trust)

Federal taxable income of fiduciary (Sch. 5, line 24, page 2, this form)	174,914.15
Exemption claimed on Federal return (Sch. 5, line 22, page 2, this form)	600.00
Line 1 plus line 2	175,514.15
New York exemption	600.00
Line 3 less line 4	174,914.15
New York modifications relating to gains allocated to principal (see instructions)	
Line 5 less line 6	
Fiduciary's share of New York Fiduciary Adjustment (from Sch. 4, Col. 3 below)	
New York taxable income of fiduciary (line 7 plus or minus line 8) Enter on line 1, Sch. 3 below	174,914.15

SCHEDULE 3—Computation of tax (To be completed for resident and nonresident estates and trusts)

New York taxable income of fiduciary (from line 9, Sch. 2 above or line 12, Sch. 8 of Form IT-205-A)	174,914.15
TAX on amount on line 1 (from New York tax rate schedule—see instructions)	15,351.91
Make remittance payable to New York State Income Tax Bureau	

SCHEDULE 4—Shares of New York Fiduciary Adjustment (To be completed by (1) resident estate or trust or (2) nonresident estate or trust having any resident beneficiaries)

Beneficiary—same as in Sch. 1 above	Shares of Federal distributable net income (see instructions)		3. Shares of New York Fiduciary Adjustment	The Total of Col. 3, this schedule, should be the same as line 8, Sch. 7, page 2. If the New York Fiduciary Adjustment is a plus amount, ADD the Fiduciary's share at line 8, Sch. 2 above and ADD a resident beneficiary's share to the total Federal income on his New York return. If the Fiduciary Adjustment is a minus amount, SUBTRACT their respective shares.
	1. Amount	2. Percentage		
Fiduciary's share		100 %		

Signature of fiduciary or officer representing fiduciary
 EXHIBIT A - Item 2

Do not write in space below

In lieu of completing Schedules 5 and 6 below, attach a copy of the Federal Fiduciary Income Tax Return (Form 1041) marked "N. Y. Copy." Schedule 7 must be completed even though a copy of Form 1041 is submitted.

SCHEDULE 5 — Details of Federal taxable income of fiduciary (Enter items of income and deductions as reported for Federal tax purposes) (To be completed by resident estate or trust only)

INCOME			
1. Dividends (Enter full amount before exclusion)		75.03	66
2. Interest on bank deposits, notes, corporation bonds, etc.			
3. Interest on tax-free covenant bonds upon which a Federal income tax was paid at source			
4. Interest on Government obligations, etc.			
5. Income from partnerships and other fiduciaries			
6. Gross rents and royalties			
7. Gross profit (or loss) from trade or business			
8. (a) Net gain (or loss) from sale or exchange of capital assets			
(b) Net gain (or loss) from sale or exchange of property other than capital assets		1739.39	74
9. Other income			
10. Total income (lines 1 to 9, inclusive)			186,443.40
DEDUCTIONS			
11. Interest		73.69	73
12. Taxes			
13. Fiduciary's portion of depreciation and depletion			
14. Charitable deduction		3,554	52
15. Other deductions authorized by law			
16. Total (lines 11 to 15, inclusive)			10,924.25
17. Line 10 minus line 16			175,519.15
18. Deduction for distributions to beneficiaries			
19. Adjustment of dividend exclusion (not to exceed \$100)			
20. Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)			
21. Long-term capital gain deduction		6.00	-
22. Exemption (Federal)			6.00
23. Total (lines 18 to 22, inclusive)			174,619.15
24. Taxable income of fiduciary (line 17 minus line 23) (Enter on line 1, Sch. 2, page 1)			

SCHEDULE 6 — Resident beneficiaries' shares of income and deduction items from federal return (Form 1041, Schedule C) (Enter shares of resident beneficiaries as reportable for Federal tax purposes)

Beneficiary—same as listed in Sch. 1, page 1 of this form	4. Amount of income required to be distributed currently	5. Other amounts paid, credited, or otherwise required to be distributed	6. Domestic dividends qualifying for Federal credit	7. Income taxable to beneficiaries less portion reportable in cols. 4, 5, 6, 8, 9 and 10
(a)				
(b)				
(c)				
(d)				

NOTE—Use Schedule 10 on page 1 of Form IT-205-A to report shares of nonresident beneficiaries.

Continuation of Schedule 6			
3. Net short-term capital gain	8. Net long-term capital gain (100%)	10. Tax-exempt income, and foreign income of a foreign trust	13. Depreciation and depletion
(a)			
(b)			
(c)			
(d)			

Enter total for all beneficiaries as reported on Federal Form 1041

SCHEDULE 7 — New York Fiduciary Adjustment (see instructions) (To be completed by (1) resident estate or trust or (2) non resident estate or trust with a resident beneficiary)

ADDITIONS:			
1. Interest income on state and local bonds, other than New York (gross amount)			
2. Income taxes deducted on Federal Fiduciary return			
3. Other additions			
4. Total additions			-0-
SUBTRACTIONS:			
5. Interest income on United States obligations included in Federal income			
6. Other subtractions			
7. Total subtractions			-0-
8. New York Fiduciary Adjustment—Difference between lines 4 and 7 to be entered as total of Col. 3, Sch. 4, page 1			NONE

FIDUCIARY RETURN — 1965

N. Y. State Department of Taxation and Finance

or taxable year beginning 19..... ending 19.....

Name of estate or trust: **ESTATE OF MARTLYN MORRIS**

Name, address and title of fiduciary: **Aaron R. Froesch, Executor**

120 East 56th Street
New York, New York 10022

Employer identification number of estate or trust: **13-6129486**

Check box if resident estate or trust ☒ and complete this form only; however, if there are nonresident beneficiaries, see instructions.
Check box if nonresident estate or trust ☐ and complete required schedules on this form and Form IT-205-A. (see instructions)

Date trust was created or, if an estate, date of decedent's death: **AUGUST 5, 1962**

If estate was closed, or trust terminated, state the date: **Same**

Was a New York State fiduciary return filed for 1963? **Yes** 1964? **Yes** If "Yes", give complete title under which it was filed: **Same**

If "No", state reasons:

Check whether return is for an Estate ☒, Simple trust ☐, or Complex trust ☐. If return is for a trust, check whether Testamentary ☐ or Inter Vivos ☐ and, if Inter Vivos, enter name and address of grantor:

Schedule 1 — Names and addresses of beneficiaries (List all beneficiaries, whether resident or nonresident)

Name of each beneficiary (check box if beneficiary is a nonresident)	2. Address of each beneficiary (If mailing address differs from home address, give both)	3. Social Security number of each beneficiary
1)
2)
3)
4)

Schedule 2 — Computation of New York taxable income of resident estate or trust (Use Sch. 8 of Form IT-205-A to compute New York taxable income of a nonresident estate or trust)

Federal taxable income of fiduciary (Sch. 5, line 24, page 2, this form)	108361.00
Exemption claimed on Federal return (Sch. 5, line 22, page 2, this form)	6601.00
Line 1 plus line 2	101760.00
New York exemption	6601.00
Line 3 less line 4	108361.00
New York modifications relating to gains allocated to principal (see instructions)	108361.00
Line 5 less line 6	101760.00
Fiduciary's share of New York Fiduciary Adjustment (from Sch. 4, Col. 3 below)	1676.00
New York taxable income of fiduciary (line 7 plus or minus line 8) Enter on line 1, Sch. 3 below	103404.00

Schedule 3 — Computation of tax (To be completed for resident and nonresident estates and trusts)

New York taxable income of fiduciary (from line 9, Sch. 2 above or line 12, Sch. 8 of Form IT-205-A)	103404.00
TAX on amount on line 1 (from New York tax rate schedule — see instructions)	14260.21
Make remittance payable to New York State Income Tax Bureau	14260.21

Schedule 4 — Share of New York Fiduciary Adjustment (To be completed by (1) resident estate or trust or (2) nonresident estate or trust having any resident beneficiaries)

Beneficiary — same as in Sch. 1 above	Share of Federal distributable net income (see instructions)		3. Share of New York Fiduciary Adjustment	The Total of Col. 3, this schedule, should be the same as line 8, Sch. 7, page 2. If the New York Fiduciary Adjustment is a plus amount, ADD the Fiduciary's share of line 8, Sch. 2 above and ADD a resident beneficiary's share to the total Federal income on his New York return. If the Fiduciary Adjustment is a minus amount, SUBTRACT their respective shares.
	1. Amount	2. Percentage		
a)	Do not write in space below
b)	
c)	
d)	
Fiduciary	100%	34200.35	
Totals	100%	34200.35	

Mr. Howard O. LeShaw
Sign: **Lapides & Wolf**
New York, N.Y. 10016

9 E. 40th St., NYC 16

CLIENT'S COPY

1366

cu of completing Schedules 5 and 6 below, attach a copy of the Federal Fiduciary Income Tax Return (Form 1041).
 Schedule 7 must be completed even though a copy of Form 1041 is submitted.

Schedule 5 — Details of Federal taxable income of fiduciary (Enter items of income and deductions as reported for Federal tax purposes) (To be completed by resident estate or trust only)

INCOME			
Dividends (Enter full amount before exclusion)		2738.41	
Interest on bank deposits, notes, corporation bonds, etc.			
Interest on tax-free covenant bonds upon which a Federal income tax was paid at source			
Interest on Government obligations, etc.			
Income from partnerships and other fiduciaries			
Gross rents and royalties			
Gross profit (or loss) from trade or business			
(a) Net gain (or loss) from sale or exchange of capital assets			
(b) Net gain (or loss) from sale or exchange of property other than capital assets		171239.08	
Other income			
Total income (lines 1 to 9, inclusive)			173977.49
DEDUCTIONS			
Interest		14207.44	
Taxes		34200.35	
Fiduciary's portion of depreciation and depletion			
Charitable deduction		1941.88	
Other deductions authorized by law			
Total (lines 11 to 15, inclusive)			50349.67
Line 10 minus line 16			123627.82
Deduction for distributions to beneficiaries			
Adjustment of dividend exclusion (not to exceed \$100)		14566.12	
Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)			
Long-term capital gain deduction		600.00	
Exemption (Federal)			
Total (lines 18 to 22, inclusive)			15166.12
1. Taxable income of fiduciary (line 17 minus line 23) (Enter on line 1, Sch. 2, page 1)			108461.70

Schedule 6 — Resident beneficiaries' shares of income and deduction items from federal return (Form 1041, Schedule C) (Enter shares of resident beneficiaries as reportable for Federal tax purposes)

Beneficiary— same as listed in Sch. 1, page 1 of this form	4. Amount of income required to be distributed currently	5. Other amounts paid, credited, or otherwise required to be distributed	6. Domestic dividends qualifying for Federal exclusion	7. Income taxable to beneficiaries less portion reportable in cols. 8, 9, and 10
1				
2				
3				
4				

NOTE—Use Schedule 10
on page 1 of Form IT-
205-A to report shares of
nonresident beneficiaries.

Continuation of Schedule 6		11. Depreciation and depletion
1	12. Net short-term capital gain	
2	13. Net long-term capital gain (100%)	
3	14. Tax-exempt income, and for- eign income of a foreign trust	
4	15. Enter total for all beneficiaries as reported on Federal Form 1041	

Schedule 7 — New York Fiduciary Adjustment (see instructions) (To be completed by (1) resident estate or trust or (2) non-resident estate or trust with a resident beneficiary)

ADDITIONS			
1. Interest income on state and local bonds, other than New York (gross amount)		34200.35	
2. Income taxes deducted on Federal Fiduciary return			
3. Other additions			
Total additions			34200.35
SUBTRACTIONS			
4. Interest income on United States obligations included in Federal income			
5. Other subtractions			
Total subtractions			

Fiduciary Return 1966 (fiscal year ended _____)

NY State Department of Taxation and Finance

Name of estate or trust
ESTATE OF MARILYN MONROE

Name and title of fiduciary
ARON R FROSCH Executor

Address of fiduciary (Number and street or rural route)
120 EAST 56 ST

City, village or post office and State
NY NY ZIP code
10022

Employer identification number of estate or trust
13-6129486

A. Check box if nonresident estate or trust ☒ and complete this form only; however, if there are nonresident beneficiaries, see instructions. Check box if nonresident estate or trust ☐ and complete required schedules on this form and Form IT-205-A. (see instructions)

B. Date trust was created or, if an estate, date of decedent's death AUG. 5, 1966

C. If estate was closed, or trust terminated, state the date YES 1967 YES. If "Yes," give complete title under which it was filed.

D. Was a New York State fiduciary return filed for 1964? YES 1965? YES

If "No," state reasons _____

Check whether return is for an Estate ☒ Simple trust ☐ or Complex trust ☐ If return is for a trust, check whether Testamentary ☐ or Inter Vivos ☐

Enter name and address of grantor _____

Schedule 1—Names and addresses of beneficiaries. List all beneficiaries, whether resident or nonresident.

1. Name of each beneficiary. Check box if beneficiary is nonresident.	2. Address of each beneficiary. If mailing address differs from home address, give both.	3. Social Security number of each beneficiary
(a) _____	_____	_____
(b) _____	_____	_____
(c) _____	_____	_____

Schedule 2—Computation of New York taxable income of resident estate or trust. Use Sch. 8 of Form IT-205-A to compute New York taxable income of a nonresident estate or trust.

1. Federal taxable income of fiduciary (Sch. 5, line 24, page 2, this form)	135,000.00
2. Exemption claimed on Federal return (Sch. 5, line 22, page 2, this form)	135,000.00
3. Line 1 plus line 2	600.00
4. New York exemption	135,400.00
5. Line 3 less line 4	—
6. New York modifications relating to gains allocated to principal (see instructions)	135,418.12
7. Line 5 plus line 6	14,037.93
8. Fiduciary's share of New York Fiduciary Adjustment (from Sch. 4, Col. 3 below)	14,945.13
9. New York taxable income of fiduciary (line 7 plus or minus line 8) Enter on line 1, Sch. 3 below	—

Schedule 3—Computation of tax. To be completed for resident and nonresident estates and trusts.

1. New York taxable income of fiduciary (from line 9, Sch. 2 above or line 12, Sch. 8 of Form IT-205-A)	149,456.13
2. TAX on amount on line 1 (from New York tax rate schedule—see instructions)	14,303.61
Make remittance payable to New York State Income Tax Bureau	—

Schedule 4—Shares of New York Fiduciary Adjustment. To be completed by (1) resident estate or trust or (2) nonresident estate or trust having any resident beneficiaries.

Beneficiary's share as to Sch. 2 above	Shares of Federal distributable net income (see instructions)		3. Shares of New York Fiduciary Adjustment	The Total of Col. 3, this schedule, should be the same as line 8, Sch. 7, page 2. If the New York Fiduciary Adjustment is a plus amount, ADD the Fiduciary's share at line 8, Sch. 2 above and ADD a resident beneficiary's share to the total Federal income on his New York return. If the Fiduciary Adjustment is a minus amount, SUBTRACT their respective shares.	For office use only
	1. Amount	2. Percentage			
(a) _____	_____	_____	_____	_____	_____
(b) _____	_____	_____	_____	_____	_____
(c) _____	_____	_____	_____	_____	_____
(d) _____	_____	_____	_____	_____	_____
Fiduciary	14,037.93	100%	14,037.93	93	—
Totals	14,037.93	100%	14,037.93	93	—
Signature of fiduciary or officer (person in charge)	A. Froesch NY NY 16 2/9/67				

See instructions for completion even though a copy of Form 1041 is submitted.

Schedule D — Details of Federal taxable income of fiduciary. Enter items of income and deductions as reported for Federal tax purposes. To be completed by resident estate or trust only.

INCOME				
1. Dividends (Enter full amount before exclusion)		527.0	71	
2. Interest on bank deposits, notes, corporation bonds, etc.				
3. Interest on tax-free covenant bonds upon which a Federal income tax was paid at source				
4. Interest on Government obligations, etc.				
5. Income from partnerships and other fiduciaries				
6. Gross rents and royalties				
7. Gross profit (or loss) from trade or business				
8. (a) Net gain (or loss) from sale or exchange of capital assets				
(b) Net gain (or loss) from sale or exchange of property other than capital assets		180.131	22	
9. Other income				
10. Total income (lines 1 to 9, inclusive)				185,401.93
DEDUCTIONS				
11. Interest		1403.7	93	
12. Taxes				
13. Fiduciary's portion of depreciation and depletion				
14. Charitable deduction		11,416	35	
15. Other deductions authorized by law				
16. Total (lines 11 to 15, inclusive)				25,454.28
17. Line 10 minus line 16				159,947.65
18. Deduction for distributions to beneficiaries				
19. Adjustment of dividend exclusion (not to exceed \$100)				
20. Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)		23,929	45	
21. Long-term capital gain deduction		600	-	
22. Exemption (Federal)				
23. Total (lines 18 to 22, inclusive)				24,529.45
24. Taxable income of fiduciary (line 17 minus line 23). Enter on line 1, Sch. 2, page 1.				135,418.20

Schedule E — Resident beneficiaries' shares of income and deduction items from Federal Return Form 1041, Schedule C. Enter shares of resident beneficiaries as reportable for Federal tax purposes.

	4. Amount of income required to be distributed currently	5. Other amounts paid, credited, or otherwise required to be distributed	6. Domestic dividends qualifying for Federal exclusion	7. Income taxable to beneficiaries less portion reportable in cols. 5, 6, 9 and 10
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Fiduciary Return 1967 (fiscal year ended 12/31/67)

NY State Department of Taxation and Finance

Name of estate or trust ESTATE OF MARILYN MONROE

Name and title of fiduciary ADAM R. FROSCH EXECUTOR

Address of fiduciary (Number and street or rural route) 120 EAST 56 STREET

City, village or post office and State NY NY 10022 ZIP code

Employer identification number 13-6129486

A) Check box if resident estate or trust ☒ and complete this form only; however, if there are nonresident beneficiaries, see instructions.
Check box if nonresident estate or trust ☐ and complete required schedules on this form and Form IT-205-A. (see instructions)

B) Date trust was created or, if an estate, date of decedent's death 8/5/62

C) If estate was closed, or trust terminated, state the date

D) Was a New York State fiduciary return filed for 1965? Yes 1966? Yes
If "Yes," give complete title under which it was filed SAME
If "No," state reasons

E) Check whether return is for an Estate ☒, Simple trust ☐, or Complex trust ☐ If return is for a trust, check whether Testamentary ☐ or Inter Vivos ☐ and, if Inter Vivos, enter name and address of grantor

Schedule 1 — Names and addresses of beneficiaries. List all beneficiaries, whether resident or nonresident.

1 Name of each beneficiary. Check box if beneficiary is a nonresident.	2 Address of each beneficiary. If mailing address differs from home address, give both.	3 Social security number of each beneficiary
a) <input type="checkbox"/>		
b) <input type="checkbox"/>		
c) <input type="checkbox"/>		
d) <input type="checkbox"/>		

Schedule 2 — Computation of New York taxable income of resident estate or trust. Use Sch. 8 of Form IT-205-A to compute New York taxable income of a nonresident estate or trust.

1 Federal taxable income of fiduciary (Sch. 5, line 24, page 2, this form)	134 450 183
2 Exemption claimed on Federal return (Sch. 5, line 22, page 2, this form)	600 -
3 Line 1 plus line 2	135 050 183
4 New York exemption	600 00
5 Line 3 less line 4	134 450 183
6 New York modifications relating to gains allocated to principal (see instructions)	
7 Line 5 less line 6	134 450 183
8 Fiduciary's share of New York Fiduciary Adjustment (from Sch. 4, Col. 3 below)	32 678 681
9 New York taxable income of fiduciary (line 7 plus or minus line 8) Enter on line 1, Sch. 3 below	167 129 51

Schedule 3 — Computation of tax. To be completed for resident and nonresident estates and trusts.

1 New York taxable income of fiduciary (from line 9, Sch. 2 above or line 12, Sch. 8 of Form IT-205-A)	167 129 51
2 TAX on amount on line 1 (from New York tax rate schedule — see instructions)	16 072 195
<u>LESS PAYMENT DEC 27, 1967</u>	14 000 -
Make remittance payable to New York State Income Tax Bureau	2 072 195

Schedule 4 — Shares of New York Fiduciary Adjustment. To be completed by (1) resident estate or trust or (2) nonresident estate or trust having any resident beneficiaries.

Beneficiary — same as in Sch. 1 above	Shares of Federal distributable net income (see instructions)		3 Shares of New York Fiduciary Adjustment	The Total of Col. 3, this schedule, should be the same as line 8, Sch. 7, page 2. If the New York Fiduciary Adjustment is a plus amount, ADD the Fiduciary's share at line 8, Sch. 2 above and ADD a resident beneficiary's share to the total Federal income on his New York return. If the Fiduciary Adjustment is a minus amount, SUBTRACT their respective shares.	For office use only
	1 Amount	2 Percentage			
a)					
b)					
c)					
d)					
Fiduciary			32 678 681		
TOTALS		100%	32 678 681		

Signature of fiduciary or officer representing fiduciary _____ Date _____

Address _____ Date _____

Schedule 7 must be completed even though a copy of Form 1041 is submitted.

5 — Details of Federal taxable income of fiduciary. Enter items of income and deductions as reported for Federal tax purposes. To be completed by resident estate or trust only.

NAME			
Dividends (Enter full amount before exclusion)	10,797	31	
Interest on bank deposits, notes, corporation bonds, etc.			
Interest on tax-free covenant bonds upon which a Federal income tax was paid at source	6852	61	
Interest on Government obligations	STATE TAX REFUNDS		
Income from partnerships and other fiduciaries	857	20	
Gross rents and royalties			
Gross profit (or loss) from trade or business			
a) Net gain (or loss) from sale or exchange of capital assets			
b) Net gain (or loss) from sale or exchange of property other than capital assets	154,031	99	
Other income			
Total income (lines 1 to 9, inclusive)			172,529 11
DUCTIONS	310	65	
Interest	32,678	68	
Taxes			
Fiduciary's portion of depreciation and depletion			
Charitable deduction	4342	95	
Other deductions authorized by law			
Total (lines 11 to 15, inclusive)			37,533 28
Line 10 minus line 16			135,050 83
Deduction for distributions to beneficiaries			
Adjustment of dividend exclusion (not to exceed \$100)			
Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)			
Long-term capital gain deduction	600	-	
Exemption (Federal)			600 -
Total (lines 18 to 22, inclusive)			134,450 83
Taxable income of fiduciary (line 17 minus line 23) Enter on line 1, Sch. 2, page 1.			

Schedule 6 — Resident beneficiaries' shares of income and deduction items from Federal Return Form 1041, Schedule C. Enter shares of resident beneficiaries as reportable for Federal tax purposes.

Fiduciary— as listed in 1, page 1 of form	4 Amount of income required to be distributed currently	5 Other amounts paid, credited, or otherwise required to be distributed	6 Domestic dividends qualifying for Federal exclusion	7 Income taxable to bene- ficiaries less portion reportable in cols. 6, 8, 9 and 10	NOTE — Use Schedule 10 on page 1 of Form 1041-205-A to report shares of nonresident beneficiaries.
Continuation of Schedule 6					
	8 Net short-term capital gain	9 Net long-term capital gain (100%)	10 Tax-exempt income	11 Depreciation and depletion	
			Enter total for all beneficiaries as reported on Federal Form 1041		

Schedule 7 — New York Fiduciary Adjustment — see instructions. To be completed by (1) resident estate or trust or (2) non-resident estate or trust with a resident beneficiary.

ADDITIONS		
Interest income on state and local bonds, other than New York (gross amount)	32,678	68
Income taxes deducted on Federal Fiduciary Return		
Other additions		
Total additions		32,678 68
SUBTRACTIONS		
Interest income on United States obligations included in Federal income		
Other subtractions		
Total subtractions		
New York Fiduciary Adjustment — Difference between lines 4 and 7 to be entered as total of Col. 3, Sch. 4, page 1		32,678 68

NY-205 Fiduciary Return 1968 (fiscal year ended 12/31/68)

NY State Department of Taxation and Finance

Use this preaddressed form. Make any necessary changes in name and address.

MONROE, MARILYN EST
AARON R FROSCHE EXEC
120 E 56TH ST
NEW YORK N Y 10022

3247

Employer identification number
13-629426

CLIENT'S COPY

A) Check box if resident estate or trust ☒ and complete this form only; however, if there are nonresident beneficiaries, see instructions.
 Check box if nonresident estate or trust ☐ and complete required schedules on this form and Form IT-205-A. (see instructions)

B) Date trust was created or, if an estate, date of decedent's death 7/1/62

C) If estate was closed, or trust terminated, state the date

D) Was a New York State fiduciary return filed for 1967? Yes 1957? No
 If "Yes," give complete title under which it was filed same as above
 If "No," state reasons

E) Check whether return is for an Estate ☒, Simple trust ☐, or Complex trust ☐ If return is for a trust, check whether Testamentary ☐ or Inter Vivos ☐ and, if Inter Vivos, enter name and address of grantor

Schedule 1 — Names and addresses of beneficiaries. List all beneficiaries, whether resident or nonresident.

1 Name of each beneficiary. Check box if beneficiary is a nonresident.	2 Address of each beneficiary. If mailing address differs from home address, give both.	3 Identifying number of each beneficiary
a)		
b)		
c)		
d)		

Schedule 2 — Computation of New York taxable income of resident estate or trust. Use Sch. 8 of Form IT-205-A to compute New York taxable income of a nonresident estate or trust.

1 Federal taxable income of fiduciary (Sch. 5, line 23, page 2, this form)	<u>600</u>
2 Exemption claimed on Federal return (Sch. 5, line 21, page 2, this form)	<u>600.00</u>
3 Line 1 plus line 2	<u>600.00</u>
4 New York exemption	<u>42.00</u>
5 Line 3 less line 4	<u>558.00</u>
6 New York modifications relating to gains allocated to principal (see instructions)	<u>558.00</u>
7 Line 5 less line 6	<u>558.00</u>
8 Fiduciary's share of New York Fiduciary Adjustment (from Sch. 4, Col. 3 below)	<u>57.20</u>
9 New York taxable income of fiduciary (line 7 plus or minus line 8) Enter on line 1, Sch. 3 below	<u>510.80</u>

Schedule 3 — Computation of tax. To be completed for resident and nonresident estates and trusts.

1 New York taxable income of fiduciary (from line 9, Sch. 2 above or line 12, Sch. 8 of Form IT-205-A)	<u>510.80</u>
2 TAX on amount on line 1 (from New York tax rate schedule — see instructions)	<u>57.20</u>
<u>Less: Credit for Decedent's 1967</u>	<u>73.40</u>
	<u>73.40</u>

Make remittance payable to New York State Income Tax Bureau

Schedule 4 — Shares of New York Fiduciary Adjustment. To be completed by (1) resident estate or trust or (2) nonresident estate or trust having any resident beneficiaries.

Beneficiary—same as in Sch. 1 above	Shares of Federal distributable net income (see instructions)		3 Shares of New York Fiduciary Adjustment	The Total of Col. 3, this schedule, should be the same as line 8, Sch. 7, page 2. If the New York Fiduciary Adjustment is a plus amount, ADD the Fiduciary's share at line 8, Sch. 2 above and ADD a resident beneficiary's share to the total Federal income on his New York return. If the Fiduciary Adjustment is a minus amount, SUBTRACT their respective shares.	For office use only
	1 Amount	2 Percentage			
a)					
b)					
c)					
d)					
Fiduciary Total		100%	<u>57.20</u>		

Signature of fiduciary or other person representing fiduciary 6 E 39 ST NY NY 10016 Date 12/31/68

Signature of fiduciary or other person representing fiduciary THOMAS Date 12/31/68

Form 1041, including Schedules E and F below, each copies of Federal fiduciary income tax return (Form 1041) and Federal Schedule E (Form 1041).

Schedule 7 must be completed even though copies of Form 1041 and Schedule E (Form 1041) are submitted.

Schedule 5 — Details of Federal taxable income of fiduciary. Enter items of income and deductions as reported for Federal tax purposes. To be completed by resident estate or trust only.

INCOME			
1 Dividends (Enter full amount before exclusion)		8173	
2 Interest		187	
3 Income from partnerships and other fiduciaries	STATE TAX REFUND	1671	
4 Gross rents and royalties			
5 Gross profit (loss) from trade or business			
6 Net gain (loss) capital assets			
7 Net gain (loss) property other than capital assets		4235	
8 Other income			5430
9 Total income (lines 1 to 8, inclusive)			
DEDUCTIONS			
10 Interest		9163	
11 Taxes			
12 Fiduciary's portion of depreciation and depletion			
13 Charitable deduction		2710	
14 Other deductions			
15 Total (lines 10 to 14, inclusive)			12873
16 Line 9 minus line 15			41427
17 Deduction for distributions to beneficiaries			
18 Adjustment of dividend exclusion			
19 Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)			
20 Long-term capital gain deduction		400	
21 Exemption (Federal)			600
22 Total (lines 17 to 21, inclusive)			1000
23 Taxable income of fiduciary (line 16 minus line 22) Enter on line 1, Sch. 2, page 1.			40427

Schedule 6 — Resident beneficiary's share of income and deduction items from Federal Schedule E (Form 1041)
Enter shares of resident beneficiaries as reportable for Federal tax purposes.

Beneficiary — same as listed in Sch. 1, page 1 of this form	1 Dividends qualifying for Federal exclusion	2 Short-term capital gain	3 Long-term capital gain	NOTE — Use Schedule 10 on page 1 of Form IT-205-A to report shares of nonresident beneficiaries.
a)				
b)				
c)				
d)				
Continuation of Schedule 6				
	4 Other taxable income	5 Depreciation and depletion	7 Other deductions	
a)				
b)				
c)				
d)				

Schedule 7 — New York Fiduciary Adjustment — see instructions. To be completed by (1) resident estate or trust or
(2) nonresident estate or trust with a resident beneficiary.

Additions			
1 Interest income on state and local bonds, other than New York (gross amount)		9696	
2 Income taxes deducted on Federal Fiduciary Return			
3 Other additions			
4 Total additions			9696
Subtractions			
5 Interest income on United States obligations included in Federal income			
6 Other subtractions — income tax REFUND included on Federal Ret.		1056	
7 Total subtractions			1056
8 New York Fiduciary Adjustment — Difference between lines 4 and 7 to be entered as total of Col. 3, Sch. 4, page 1			8640

11-205 NEW YORK STATE INCOME TAX
Fiduciary Return 1969 (fiscal year ended _____) R

NY State Department of Taxation and Finance

Name of estate or trust
ESTATE OF MARILYN MONROE
Name and title of fiduciary
AARON R. FROSCHE, EXECUTOR
Address of fiduciary (Number and street or rural route)
130 EAST 56TH STREET ZIP code
NEW YORK, NEW YORK 10022
City, village or post office and State

Employer identification number
13-6121486

A) Check box if resident estate or trust ☒ and complete this form only; however, if there are nonresident beneficiaries, see instructions.
Check box if nonresident estate or trust ☐ and complete required schedules on this form and Form IT-205-A. (see instructions)
If revocable trust which changed residence during the year, state the date. (see instructions)
B) Date trust was created or, if an estate, date of decedent's death **AUG. 5, 1968** If estate was closed, or trust terminated, state the date
C) Was a New York State fiduciary return filed for 1967? **YES** 1968? **YES**
If "Yes," give complete title under which it was filed **SAME**
If "No," state reasons
E) Check whether return is for an Estate ☒ Simple trust ☐ or Complex trust ☐ If return is for a trust, check whether Testamentary ☐ or Inter Vivos ☐ and, if Inter Vivos, enter name and address of grantor

Schedule 1 — Names and addresses of beneficiaries. List all beneficiaries, whether resident or nonresident.

1 Name of each beneficiary. Check box if beneficiary is a nonresident.	2 Address of each beneficiary. If mailing address differs from home address, give both.	3 Identifying number of each beneficiary
a) <input type="checkbox"/>		
b) <input type="checkbox"/>		
c) <input type="checkbox"/>		
d) <input type="checkbox"/>		

Schedule 2 — Computation of New York taxable income of resident estate or trust. Use Sch. 8 of Form IT-205-A to compute New York taxable income of a nonresident estate or trust.

1 Federal taxable income of fiduciary (Sch. 5, line 23, page 2, this form)	612,124
2 Exemption claimed on Federal return (Sch. 5, line 21, page 2, this form)	600,000
3 Line 1 plus line 2	12,124
4 New York exemption	600,000
5 Line 3 less line 4	692,124
6 New York modifications relating to gains allocated to principal (see instructions)	692,124
7 Line 5 less line 6	24,000
8 Fiduciary's share of New York Fiduciary Adjustment (from Sch. 4, Col. 3 below)	991,234
9 New York taxable income of fiduciary (line 7 plus or minus line 8) Enter on line 1, Sch. 3 below	991,234

Schedule 3 — Computation of tax. To be completed for resident and nonresident estates and trusts.

1 New York taxable income of fiduciary (from line 9, Sch. 2 above or line 12, Sch. 8 of Form IT-205-A)	991,234
2 TAX on amount on line 1 (from New York tax rate schedule — see instructions)	44,492
3 LESS: TAX PAID DECEMBER 24, 1969	170,000
	(135,507)

TAX OVERPAYMENT TO BE REFUNDED
Make remittance payable to New York State Income Tax Bureau

Schedule 4 — Shares of New York Fiduciary Adjustment. To be completed by (1) resident estate or trust or (2) nonresident estate or trust having any resident beneficiaries.

Beneficiary—same as in Sch. 1 above	Shares of Federal distributable net income (see instructions)		3 Shares of New York Fiduciary Adjustment	The Total of Col. 3, this schedule, should be the same as line 8, Sch. 7, page 2. If the New York Fiduciary Adjustment is a plus amount, ADD the Fiduciary's share at line 8, Sch. 2 above and ADD a resident beneficiary's share to the total Federal income on his New York return. If the Fiduciary Adjustment is a minus amount, SUBTRACT their respective shares.
	1 Amount	2 Percentage		
a)				
b)				
c)				
d)				
Fiduciary	692,124	100%	24,000	
Totals	692,124	100%	24,000	

Sign here _____
Signature of fiduciary or officer responsible for this return

CONFIDENTIAL COPY

In lieu of completing Schedules 5 and 6 below, attach copies of Federal Fiduciary Income Tax Return (Form 1041) and Federal Schedule E (Form 1041).

Schedule 7 must be completed even though copies of Form 1041 and Schedule E (Form 1041) are submitted.

Schedule 5 — Details of Federal taxable income of fiduciary. Enter items of income and deductions as reported for Federal tax purposes. To be completed by resident estate or trust only.

INCOME			
1 Dividends (Enter full amount before exclusion)		7663.04	
2 Interest			
3 Income from partnerships and other fiduciaries			
4 Gross rents and royalties			
5 Gross profit (loss) from trade or business			
6 Net gain (loss) capital assets			
7 Net gain (loss) property other than capital assets		30956.82	
8 Other income			
9 Total income (lines 1 to 8, inclusive)		15149.35	28618.87
DEDUCTIONS			
10 Interest		2989.00	
11 Taxes			
12 Fiduciary's portion of depreciation and depletion			
13 Charitable deduction		2956.18	
14 Other deductions			
15 Total (lines 10 to 14, inclusive)			21094.53
16 Line 9 minus line 15			7524.34
17 Deduction for distributions to beneficiaries			
18 Adjustment of dividend exclusion			
19 Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)			
20 Long-term capital gain deduction		6000.00	
21 Exemption (Federal)			6000.00
22 Total (lines 17 to 21, inclusive)			6924.34
23 Taxable income of fiduciary (line 16 minus line 22) Enter on line 1, Sch. 2, page 1.			

Schedule 6 — Resident beneficiary's share of income and deduction items from Federal Schedule E (Form 1041)
Enter shares of resident beneficiaries as reportable for Federal tax purposes.

Beneficiary — same as listed in Sch. 1, page 1 of this form	1 Dividends qualifying for Federal exclusion	2 Short-term capital gain	3 Long-term capital gain	NOTE — Use Schedule 10 on page 1 of Form IT-205-A to report shares of nonresident beneficiaries.
a)				
b)				
c)				
d)				
Continuation of Schedule 6				
	4 Other taxable income	5 Depreciation and depletion	7 Other deductions	
a)				
b)				
c)				
d)				

Schedule 7 — New York Fiduciary Adjustment — see instructions. To be completed by (1) resident estate or trust or (2) nonresident estate or trust with a resident beneficiary.

Additions			
1 Interest income on state and local bonds, other than New York (gross amount)		2989.00	
2 Income taxes deducted on Federal Fiduciary Return			
3 Other additions			
4 Total additions			2989.00
Subtractions			
5 Interest income on United States obligations included in Federal income			
6 Other subtractions			
7 Total subtractions			3989.00
8 New York Fiduciary Adjustment — Difference between lines 4 and 7 to be entered as total of Col. 3, Sch. 4, page 1			

11-205 **Fiduciary Return 1970** (fiscal year ended _____) R. _____

NY State Department of Taxation and Finance

Name of estate or trust ESTATE OF MARILYN MONROE

Name and title of fiduciary AARON R. EROSCH, EXECUTOR

Address of fiduciary (Number and street or rural route) 120 EAST 56TH STREET

City, village or post office and State NEW YORK, NEW YORK ZIP code _____

Employer identification number 13-6129486

A) Check box if resident estate or trust ☒ and complete this form only; However, if there are nonresident beneficiaries, see instructions.
Check box if nonresident estate or trust ☐ and complete required schedules on this form and Form IT-205-A. (see instructions)
If revocable trust which changed residence during the year, state the date. (see instructions)

B) Date trust was created or, if an estate, date of decedent's death Aug. 5, 1962 C) If estate was closed, or trust terminated, state the date

D) Was a New York State fiduciary return filed for 1968? YES 1969? YES
If "Yes," give complete title under which it was filed SAME

If "No," state reasons _____

E) Check whether return is for an Estate ☒, Simple trust ☐, or Complex trust ☐ If return is for a trust, check whether Testamentary ☐ or Inter Vivos ☐ and, if Inter Vivos, enter name and address of grantor. Also check whether Pooled Income fund ☐

Schedule 1 — Names and addresses of beneficiaries. List all beneficiaries, whether resident or nonresident.

1 Name of each beneficiary. Check box if beneficiary is a nonresident.	2 Address of each beneficiary. If mailing address differs from home address, give both.	3 Identifying number of each beneficiary
a) <input type="checkbox"/>		
b) <input type="checkbox"/>		
c) <input type="checkbox"/>		
d) <input type="checkbox"/>		

Schedule 2 — Computation of New York taxable income of resident estate or trust. Use Sch. 8 of Form IT-205-A to compute New York taxable income of a nonresident estate or trust.

1 Federal taxable income of fiduciary (Sch. 5, line 23, page 2, this form)	49397.30
2 Exemption claimed on Federal return (Sch. 5, line 21, page 2, this form)	600.00
3 Line 1 plus line 2	49997.30
4 New York exemption	600.00
5 Line 3 less line 4	49397.30
6 New York modifications relating to gains allocated to principal (see instructions)	
7 Line 5 less line 6	49397.30
8 Fiduciary's share of New York Fiduciary Adjustment (from Sch. 4, Col. 3 below). Add Sec. 618(5) modification (see instructions)	2112.57
9 New York taxable income of fiduciary (line 7 plus or minus line 8) Enter on line 1, Sch. 3 below	51509.87

Schedule 3 — Computation of tax. To be completed for resident and nonresident estates and trusts.

1 New York taxable income of fiduciary (from line 9, Sch. 2 above or line 12, Sch. 8 of Form IT-205-A)	51509.87
2 TAX on amount on line 1 (from New York tax rate schedule — see instructions)	5771.33
3 LESS: CLAIM FOR TAX CREDIT (FORM IT-112.2 ATTACHED)	(1892.71)
LESS: TAX PREPAID DECEMBER 30, 1970	(7000.00)
TAX OVERPAYMENT TO BE REFUNDED	3121.33

Make remittance payable to New York State Income Tax Bureau

Schedule 4 — Shares of New York Fiduciary Adjustment. To be completed by (1) resident estate or trust or (2) nonresident estate or trust having any resident beneficiaries.

Beneficiary — same as in Sch. 1 above	Shares of Federal distributable net income (see instructions)		3 Shares of New York Fiduciary Adjustment	The Total of Col. 3, this schedule, should be the same as line 8, Sch. 7, page 2. If the New York Fiduciary Adjustment is a plus amount, ADD the Fiduciary's share at line 8, Sch. 2 above and ADD a resident beneficiary's share to the total Federal income on his New York return. If the Fiduciary Adjustment is a minus amount, SUBTRACT their respective shares.
	1 Amount	2 Percentage		
a)				
b)				
c)				
d)				
Fiduciary	49397.30	100	2112.57	
Totals	49397.30	100%	2112.57	

Sign here _____ Date _____

Signature of fiduciary or officer representing fiduciary _____ Date _____

For office use only

In lieu of completing Schedules 5 and 6 below, attach copies of Federal Fiduciary Income Tax Return (Form 1041) and Federal Schedule E (Form 1041), however, complete Col. 9 of Schedule 6 below if applicable. Schedule 7 must be completed even though copies of Form 1041 and Schedule E (Form 1041) are submitted.

Schedule 5—Details of Federal taxable income of fiduciary. Enter items of income and deductions as reported for Federal tax purposes. To be completed by resident estate or trust only.

INCOME			
1 Dividends (Enter full amount before exclusion)		12139.88	
2 Interest			
3 Income from partnerships and other fiduciaries		1057.76	
4 Gross rents and royalties			
5 Gross profit (loss) from trade or business			
6 Net gain (loss) capital assets			
7 Net gain (loss) property other than capital assets		97035.49	
8 Other income			
9 Total income (lines 1 to 8, inclusive)			110233.13
DEDUCTIONS			
10 Interest		5777.87	
11 Taxes		8000.00	
12 Fiduciary's portion of depreciation and depletion			
13 Charitable deduction			
14 Other deductions		46457.96	
15 Total (lines 10 to 14, inclusive)			60235.83
16 Line 9 minus line 15			49997.30
17 Deduction for distributions to beneficiaries		NONE	
18 Adjustment of dividend exclusion			
19 Federal estate tax attributable to income in respect of a decedent (Fiduciary's share)			
20 Long-term capital gain deduction			
21 Exemption (Federal)		600.00	
22 Total (lines 17 to 21, inclusive)			600.00
23 Taxable income of fiduciary (line 16 minus line 22) Enter on line 1, Sch. 2, page 1.			49397.30

Schedule 5—Resident beneficiary's share of income, deduction and tax preference items from Federal Schedule E (Form 1041). Enter shares of resident beneficiaries as reportable for Federal tax purposes.

Beneficiary— same as listed in Sch. 1, page 1 of this form	1 Dividends qualifying for Federal exclusion	2 Short-term capital gain	3 Long-term capital gain	NOTE—Use Schedule 10 on page 1 of Form IT-205-A to report shares of nonresident beneficiaries.
a)				
b)				
c)				
d)				

Continuation of Schedule 6				Shares of tax preference items	
	4 Other taxable income	5 Depreciation and depletion	7 Other deductions	8 Total Federal amount	9 Total modified Federal amount (see instructions)
a)					
b)					
c)					
d)					

Schedule 7—New York Fiduciary Adjustment—see instructions. To be completed by (1) resident estate or trust or (2) nonresident estate or trust with a resident beneficiary.

Additions		
1 Interest income on state and local bonds, other than New York (gross amount not included in Federal income)		
2 Income taxes deducted on Federal Fiduciary Return		8000.00
3 Other additions		
4 Total additions		8000.00
Subtractions		
5 Interest income on United States obligations included in Federal income		4631.36
6 Other subtractions <u>NEW YORK STATE INCOME TAX REFUND</u>		1256.07
7 Total subtractions		5887.43
8 New York Fiduciary Adjustment—Difference between lines 4 and 7 to be entered as total of Col. 3, Sch. 4, page 1		2112.57

(8/70) 150041-1

DEPARTMENT OF TAXATION AND FINANCE - INCOME TAX BUREAU

CLAIM FOR RESIDENT TAX CREDIT

CLAIM FOR CREDIT AGAINST PERSONAL INCOME TAX DUE TO STATE OF NEW YORK BY A RESIDENT
FOR INCOME TAXES PAID OR DUE TO ANOTHER STATE, OR POLITICAL SUBDIVISION
THEREOF, OR TO THE DISTRICT OF COLUMBIA

ATTACH THIS FORM TO THE RETURN ON WHICH CREDIT IS CLAIMED	First name and initial	Last name	Your social security no.
	ESTATE OF MARILYN MONROE		13-6129186
	Home	AARON R. FROSCHE, EXECUTOR	TAX YEAR INVOLVED 1970
	Address	120 EAST 56TH STREET Number and street or rural route	
	NEW YORK, NEW YORK	10022 Postal ZIP Code	

NEW YORK STATE TAX LAW RELATING TO CREDIT
TO RESIDENTS FOR INCOME TAXES

Section 620. Credit for income tax of another state. (a) General. A resident shall be allowed a credit against the tax otherwise due under this article for any income tax imposed for the taxable year by another state of the United States, a political subdivision of such state or by the District of Columbia, upon income both derived therefrom and subject to tax under this article.

(b) Limitations.

- (1) The credit under this section shall not exceed the percentage of the tax otherwise due under this article determined by dividing the portion of the taxpayer's New York income subject to taxation by such other jurisdiction by the total amount of the taxpayer's New York income.
- (2) The credit under this section shall not reduce the tax otherwise due under this article to an amount less than would have been due if the income subject to taxation by such other jurisdiction were excluded from the taxpayer's New York income.

(c) Definition. For purposes of this section New York income means:

- (1) the New York adjusted gross income of an individual, or
- (2) the amount of the income of an estate or trust, determined as if the estate or trust were an individual computing his New York adjusted gross income under section six hundred twelve.

1. Indicate name of state, political subdivision (including state in which located) or District of Columbia to which income tax was payable CALIFORNIA
2. Enter the amount of income tax imposed by such jurisdiction \$ 1,892.71. The amount to be shown here is the tax required to be paid after subtracting any credit against the tax (other than prepayments made through withholding or on an estimated tax declaration) allowed by the laws of the other jurisdiction allocable to income derived from such other jurisdiction which is also subject to New York State personal income tax. Attach a copy of the income tax return filed with the other state, political subdivision or District of Columbia. If the amount is based upon income tax withheld by a political subdivision of a state and the tax liability to such political subdivision is satisfied by withholding without the necessity of filing a return, adequate substantiation of payment must be attached.
3. Resident tax credit claimed (compute credit on other side) \$ 1,892.71

I certify that I am a resident of (or executor or administrator of the above described estate or trust which has resident situs in) the State of New York and that to the best of my knowledge and belief the statements made herein in support of this claim for credit are true and complete.

Taxpayer's Signature

Date

Page 2

11-0128 (11/67)

C. Computation of Credit-Complete schedule and formula below.

As used below, the term "total Federal income" means Federal adjusted gross income as defined in the Internal Revenue Code of the United States and its applicable regulations. The term "total New York income" means New York adjusted gross income which is total Federal income as adjusted by the applicable additions and subtractions required by New York Tax Law and described in the Instructions for Resident Returns (Forms IT-201-I and IT-201-P).

COLUMN A - The amount of income, gain or loss to be entered in Column A is the amount of the item included in total New York income on your New York State return.

If Short Form IT-200 is being filed for New York tax purposes, enter in Column A the total amounts of wages, dividends and interest reported on the Form IT-200.

COLUMN B - The amount of credit is computed on an adjusted gross income basis. Therefore, the amount of an item taxable by the other jurisdiction to be entered in Column B is the gross amount thereof less applicable expenses and losses which would be deductible in computing Federal Adjusted Gross Income. In determining the expenses and losses deductible from items of gross income, the Federal rules covering deductions allowable in computing Federal Adjusted Gross Income should be followed. Expenses and losses of a nature which for Federal tax purposes would be deductible only from Adjusted Gross Income cannot be used in determining the amount to be entered in Column B.

Do not enter in Column B any amount of income, gain, loss or deduction arising from dividends or interest or from intangible assets, except to the extent that it is derived from an asset connected with a business carried on in the other jurisdiction.

If an item of income is taxable by the other jurisdiction but is not taxable for New York tax purposes and, therefore, not included in Column A, such item of income (and applicable expenses and losses) should not be entered in Column B.

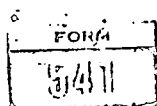
Description of income	A. Amount reported on New York return	B. Portion taxable in other jurisdiction
Wages, salaries, tips, etc.		
Dividends	7,508.52	
Interest income		
Pensions and annuities, rents and royalties, partnerships and estates or trusts	1,057.76	
Business income		
Sale or exchange of property		
Farm income	95,779.42	60,280.84
Other sources		
Total		
Adjustments	(A) 104,345.70	(B) 60,280.84
Total income		

$$\begin{aligned} & \text{(B) (Total of Column B) } 60,280.84 \times \frac{5,771.38}{104,345.70} = \text{New York Tax payable} \\ & \text{(A) (Total of Column A) } 104,345.70 \end{aligned}$$

Equals 3,334.13
Credit allowable subject to limitations below

o. New York tax payable in the New York personal income tax computed before the allowance of this credit and any percentage reduction of tax authorized for the taxable year.

Limitations: (1) The credit allowed may not exceed the amount of tax imposed by such other jurisdiction (See Item 2, page 1) and (2) the credit may not reduce the tax payable to New York State to an amount less than would be payable if the income from the other jurisdiction had been excluded in computing total New York income.



CALIFORNIA

FIDUCIARY INCOME TAX RETURN
 (FOR ESTATES AND TRUSTS)

TAXABLE
1970
YEAR

For Calendar Year 1970 or Fiscal Year begun..... 1970 and Ended..... 1971	
Check whether: <input checked="" type="checkbox"/> Estate <input type="checkbox"/> Trust If trust, check whether: <input type="checkbox"/> Testamentary <input type="checkbox"/> Inter vivos <input type="checkbox"/> Revocable <input type="checkbox"/> Irrevocable	Name of estate or trust ESTATE OF MARILYN MONROE Name, address and title of fiduciary AARON R. FROSCH, EXECUTOR 120 EAST 56 STREET NEW YORK, NEW YORK 10022 Name and address of grantor of trust (This MUST be completed for all trusts)
Federal Employer Identification Number 13-6129486	Postal ZIP code M P B A

- a. Date estate or trust was created... AUGUST 5, 1962
 b. Is the fiduciary a resident of this State? NO
 c. If an estate, was decedent a California resident? NO
 d. Was a State fiduciary return filed for the prior year? YES
 If not, state reason.....

f. Enter total income shown on page 1 of the Federal Form 1041 for 1970 or the fiscal year stated hereon \$110,233.13
 Explain below, or in separate schedule, difference between this amount and line 9, below.....

g. If an estate, have any of the administration expenses shown on line 14, below, been claimed for inheritance tax purposes?
NO

- If this is the initial return, please refer to instruction G.
 e. If final return, enter date property was distributed.....

INCOME	1. Dividends (Enter full amount before exclusion).....	\$
	2. Interest on bonds, bank deposits, notes, etc. (see instruction 2 on taxability of state and municipal bonds).....	
	3. Income from partnerships and other fiduciaries (list names and addresses in Schedule A).....	
	4. Gross rents and royalties.....	
	5. Gross profit (or loss) from trade or business.....	
	6. Net gain (or loss) from capital assets (line 11, column 3 of Schedule D, Form 541).....	
	7. Ordinary gains and losses (line 28, Schedule D, Form 541).....	
	8. Other income (explain in Schedule B) <u>SUMS RECEIVED IN CONNECTION WITH "SOMEONE AT HOT"</u>	<u>60,280.84</u>
	9. Total income (add lines 1 to 8, inclusive).....	<u>\$ 60,280.84</u>
DEDUCTIONS	10. Interest (explain in Schedule C) <u>NEW YORK STATE TAX COMMISSION \$777.37 x 55.38%</u>	<u>\$ 3,196.32</u>
	11. Taxes (explain in Schedule C).....	
	12. Fiduciary's portion of depreciation (Schedule E) and depletion. Explain depletion.....	
	13. Charitable deduction (line 9, Schedule G).....	<u>30,857.43</u>
	14. Other deductions authorized by law (explain in Schedule C).....	
	15. Total (add lines 10 to 14, inclusive).....	<u>34,053.75</u>
	16. Subtract line 15 from line 9. (Complex trusts and estates enter amount shown here on line 1 in Schedule H).....	<u>\$ 26,227.09</u>
	17. Deduction for distributions to beneficiaries.....	<u>\$ NONE</u>
	18. Long-term capital gain deduction. Enter 50% of line 12(e), Schedule D, Form 541.....	<u>NONE</u>
	19. Total (add lines 17 and 18).....	<u>\$ 26,227.09</u>
TAX	20. Taxable income of fiduciary (subtract line 19 from line 16).....	<u>\$ 1,902.71</u>
	21. TAX on amount on line 20 (see tax rate schedule on page 3).....	<u>10.00</u>
	22. Exemption credit (\$10.00 for an estate; \$1.00 for a trust).....	<u>1,892.71</u>
	23. Tax Due (subtract line 22 from line 21).....	
	24. Less: Credit for net income taxes paid to states listed in instruction 23 (State.....)	
	25. Balance of tax (subtract line 24 from line 23). PAY IN FULL WITH RETURN (\$1.00 or less waived)	<u>\$ 1,292.71</u>

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign

here

(Signature of fiduciary or officer representing fiduciary)

(Signature of preparer other than fiduciary)

(Address)

(Date)

(Date)

Do not write on this form. If you need more space, attach a separate sheet. Do not staple or attach anything to this form. Do not write on the back of this form.

(d) Schedule B.—EXPLANATION OF OTHER INCOME REPORTED ON LINE 8, PAGE 1

Schedule C.—EXPLANATION OF DEDUCTIONS CLAIMED IN LINES 10, 11 and 14, PAGE 1	
Line No.	Explanation (from

Schedule D.—ATTACH SCHEDULE D (Form 541) TO REPORT SALES OR EXCHANGES OF PROPERTY

Schedule D.—ATTACH SCHEDULE D (Form 541) TO REPORT SALES OR EXCHANGES OF CAPITAL ASSETS.

Schedule E.—DEPRECIATION —Taxpayers using Federal Revenue Procedures 65-21 and 65-113: Make no entry in column 2; enter the cost or other basis of assets held at end of year in column 3; and enter the accumulated depreciation at end of year in column 4.

1. Description of property	2.	3. Basis	4. Accumulated depreciation	5. Method of depreciation	6. Rate (%)	7. Depreciation
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Schedule F.—BENEFICIARIES' SHARES OF INCOME (see instructions)

(d) Schedule F.—(cont.)—RESIDENT AND NONRESIDENT BENEFICIARIES

Schedule E.—(cont.)—NONRESIDENT BENEFICIARIES

Totals		Enter the portion of each amount shown above derived from sources within California which is allocated to nonresident beneficiaries. Submit separate schedules supporting allocation of income to sources within and without this State.					
Schedule E.—(cont.)—NONRESIDENT BENEFICIARIES							
	6(a). Annual of income required to be distributed currently	7(a). Other amounts paid, credited or otherwise required to be distributed	8(a). Amount taxable to beneficiaries less portion reportable in cols. 9(a), 10(a) & 11(a)	9(a). Net short-term capital gain	10(a). Net long-term capital gain (100%)	11(a). Tax-exempt income	12(a). Depreciation and depletion
(a)							
(b)							
(c)							
(d)							
Totals							

Fiduciaries must also complete and file with Form 541 a Schedule F-1 (Form 541) for each beneficiary. See instructions.

Schedule G.—COMPUTATION OF CHARITABLE DEDUCTION (see instructions)
 Attach copy of trust instrument if not previously submitted

Submit statement giving name and address of charitable organization.

- Amounts paid or permanently set aside for charitable purposes from current year's income
- Tax-exempt interest allocable to charitable distribution.
 (Complete lines 3 and 4 below only if gain on line 10, column 2, Schedule D, exceeds loss on line 9, column 2, Schedule D)
- (a) Long-term capital gain included on line 1
 (Do not complete lines (b) and (c) if such amounts are greater than line (a))
 (b) Enter gain on line 10, column 2, Schedule D, minus loss on line 9, column 2, Schedule D
 (c) Enter gain on line 10, column 3, Schedule D, minus loss on line 9, column 3, Schedule D
- Enter 50% of the smallest of line 3(a), line 3(b) or line 3(c)
- Enter sum of line 2 and line 4
- Balance (subtract line 5 from line 1)
- Enter short-term capital gains and 50% of the long-term capital gains of the current taxable year allocable to corpus, paid or permanently set aside for charitable purposes
- Amounts paid or permanently set aside for charitable purposes other than from income of the current year
- Total (add lines 6, 7 and 8). Enter here and one line 13, page 1

Schedule H.—COMPUTATION OF DISTRIBUTABLE NET INCOME (see instructions)

- Enter amount from line 16, page 1
- Add: (a) Tax-exempt interest (as adjusted)
 (b) Net gain shown on line 11, column 1, Schedule D. If net loss, enter zero
 (c) Lines 4 and 7, Schedule G
 (d) Short-term capital gain included on line 1, Schedule G
 (e) If amount on line 6, page 1, is a loss, enter amount here
- Total (add lines 1 through 2(e))
- If amount on line 6, page 1, is a gain, enter amount here
- Distributable net income (subtract line 4 from line 3)

Schedule I.—COMPUTATION OF DISTRIBUTIONS DEDUCTION (see instructions)

- Amount of income required to be distributed currently (from column 6, Schedule F)
- Other amounts paid, credited or otherwise required to be distributed (from column 7, Schedule F)
- Total (add lines 1 and 2)
- Enter the total of tax exempt income (column 11, Schedule F)
- Balance (subtract line 4 from 3)
- Enter distributable net income (from line 5, Schedule H above)
- Enter amount of tax exempt interest from line 2(a), Schedule H, above
- Balance (subtract line 7 from line 6)
- Distributions deduction. (Enter here and on line 17, page 1, the lesser of line 5 or line 8 above)

During the taxable year did you make an accumulation distribution as defined in Sec. 17771? See general instruction N. ☐ Yes ☒ No. If "Yes," attach Schedule J (Form 541).

TAX RATE SCHEDULE

TAXABLE INCOME (line 20, page 1)	AMOUNTS AND RATES OF TAX
\$0 to \$2,000	1%
2,000 to 3,500	\$20 plus 2% of amount over
3,500 to 5,000	50 plus 3% of amount over
5,000 to 6,500	95 plus 4% of amount over
6,500 to 8,000	155 plus 5% of amount over
8,000 to 9,500	230 plus 6% of amount over
9,500 to 11,000	320 plus 7% of amount over
11,000 to 12,500	425 plus 8% of amount over
12,500 to 14,000	545 plus 9% of amount over
14,000 and over	680 plus 10% of amount over

Taxpayer must complete fully all schedules where required. If space provided is inadequate attach separate schedule

The personal income tax is imposed at graduated rates. The rates of tax, for taxable years beginning on and after January 1, 1968, are as follows:

New York Taxable Income		Tax	Tax Rate On Excess Over 1st Col.
Over	Not Over		
	\$1,000	\$ 20	2%
\$1,000	3,000	80	3%
3,000	5,000	160	4%
5,000	7,000	260	5%
7,000	9,000	380	6%
9,000	11,000	520	7%
11,000	13,000	680	8%
13,000	15,000	860	9%
15,000	17,000	1,060	10%
17,000	19,000	1,280	11%
19,000	21,000	1,520	12%
21,000	23,000	1,780	13%
23,000	25,000	2,060	14%
25,000	2,060	15%

Note: The 15% bracket applies to taxable years ending after December 31, 1971.

THE TAX RATES FOR YEAR 1967 AND PRIOR ARE AS FOLLOWS:

Tax Rate Schedule

If amount on line 9, page 1 is:

over	but not over	enter on line 10, page 1	2% of amount on line 9
\$ 0	\$1,000		
1,000	3,000	\$20 plus	3% of excess over \$1,000
3,000	5,000	80 plus	4% " " " " " 3,000
5,000	7,000	160 plus	5% " " " " " 5,000
7,000	9,000	260 plus	6% " " " " " 7,000
9,000	11,000	380 plus	7% " " " " " 9,000
11,000	13,000	520 plus	8% " " " " " 11,000
13,000	15,000	680 plus	9% " " " " " 13,000
15,000		860 plus	10% " " " " " 15,000

EXHIBIT B

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